

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System**

**Exhibit F-III-C**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
Budget and Actual  
For Fiscal Year Ended September 30, 2022**

**040 - Lawrence County Schools**

Description	EXPENDABLE TRUST		VARIANCE Favorable (Unfavorable)	TOTAL GOVERNMENT AND FUND TYPES AND EXPENDABLE TRUST FUNDS		VARIANCE Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
<b>Revenues</b>						
State Sources	\$0.00	\$0.00	\$0.00	\$41,849,561.71	\$39,015,350.96	(\$2,834,210.75)
Federal Sources	\$0.00	\$0.00	\$0.00	\$18,327,330.63	\$12,341,624.53	(\$5,985,706.10)
Local Sources	\$137,851.00	\$167,068.44	\$29,217.44	\$10,566,152.00	\$13,158,672.30	\$2,592,520.30
Other Sources	\$0.00	\$0.00	\$0.00	\$784,134.60	\$1,004,176.20	\$220,041.60
<b>Total Revenues:</b>	<b>\$137,851.00</b>	<b>\$167,068.44</b>	<b>\$29,217.44</b>	<b>\$71,527,178.94</b>	<b>\$65,519,823.99</b>	<b>(\$6,007,354.95)</b>
<b>Expenditures</b>						
Instructional Services	\$39,655.00	\$57,436.74	(\$17,781.74)	\$31,881,869.48	\$31,418,483.06	\$463,386.42
Instructional Support Services	\$29,302.00	\$68,765.56	(\$39,463.56)	\$10,256,888.48	\$9,776,316.14	\$480,572.34
Operation & Maintenance Services	\$2,250.00	\$900.00	\$1,350.00	\$10,043,371.24	\$4,765,790.84	\$5,277,580.40
Auxiliary Services	\$3,075.00	\$1,132.65	\$1,942.35	\$10,952,142.14	\$11,622,588.81	(\$670,446.67)
Expendable Administrative Services	\$0.00	\$0.00	\$0.00	\$2,178,146.15	\$2,259,513.14	(\$81,366.99)
Total Outlay	\$0.00	\$0.00	\$0.00	\$13,520,519.49	\$4,988,570.90	\$8,531,948.59
Expendable Service	\$0.00	\$0.00	\$0.00	\$2,963,290.24	\$2,960,790.02	\$2,500.22
Other Expenditures	\$12,600.00	\$24,398.86	(\$11,798.86)	\$1,703,704.22	\$1,949,715.48	(\$246,011.26)
<b>Total Expenditures:</b>	<b>\$86,882.00</b>	<b>\$152,633.81</b>	<b>(\$65,751.81)</b>	<b>\$83,499,931.44</b>	<b>\$69,741,768.39</b>	<b>\$13,758,163.05</b>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources:	\$0.00	\$20,274.78	\$20,274.78	\$6,544,922.62	\$6,471,096.77	(\$73,825.85)
Other Financing Uses:	\$53,490.00	\$65,114.80	(\$11,624.80)	\$3,565,894.07	\$3,490,324.75	\$75,569.32
<b>Total Other Financing Sources (Uses):</b>	<b>(\$53,490.00)</b>	<b>(\$44,840.02)</b>	<b>\$8,649.98</b>	<b>\$2,979,028.55</b>	<b>\$2,980,772.02</b>	<b>\$1,743.47</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses:</b>	<b>(\$2,521.00)</b>	<b>(\$30,405.39)</b>	<b>(\$27,884.39)</b>	<b>(\$8,993,723.95)</b>	<b>(\$1,241,172.38)</b>	<b>\$7,752,551.57</b>
<b>Beginning Fund Balance - Oct. 1:</b>	<b>\$609,400.56</b>	<b>\$609,400.56</b>	<b>\$0.00</b>	<b>\$25,394,597.33</b>	<b>\$25,394,597.33</b>	<b>\$0.00</b>
<b>Ending Fund Balance - Sept. 30:</b>	<b>\$606,879.56</b>	<b>\$578,995.17</b>	<b>(\$27,884.39)</b>	<b>\$16,400,873.38</b>	<b>\$24,153,424.95</b>	<b>\$7,752,551.57</b>

Information in this report has been reconciled to the corresponding bank statements.